IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 54 of 1990

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE K.A.PUJ

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

HOTEL SABAR PVT.LTD.

Versus

COMMISSIONER OF INCOME TAX

Appearance:
1. INCOME TAX REFERENCE No. 54 of 1990
SERVED BY RPAD - (N) for Petitioner No. 1
MR TANVISH BHATT for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE K.A.PUJ

Date of decision: 04/07/2002

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

Though served, none appears for the applicant-assessee. Mr Tanvish Bhatt, learned standing

counsel appears for the respondent-revenue.

Since this is a reference at the instance of the assessee and none appears for the assessee though the reference is pending since 1990, we decline to answer the question referred to us which was in respect of assessment years 1976-77 and 1977-78.

The reference is accordingly disposed of.

(M.S. Shah, J.) (K.A. Puj, J.)

sundar/-